

Whistleblowing process of Diersch & Schröder Group in accordance with the whistleblower protection act and the supply chain due diligence law

This document defines the Whistleblowing Process of Diersch & Schröder GmbH & Co KG and its affiliated companies (hereinafter "DS Group"). This document also defines the rules of procedure in accordance to §8 (2) LkSR.

1. Foreword

With its Code of Conduct, DS Group has committed itself to lawful behavior, sustainable management and the prohibition of any discrimination.

Pursuant to the Whistleblower Protection Act (Hinweisgeberschutzgesetz) and the Supply Chain Due Diligence Law (Lieferkettensorgfaltspflichtengesetz) DS Group is required to implement a Whistleblowing System that enables employees, business partners and third parties to report incidents, actions and risks in accordance with Section 3 of this Whistleblowing Process.

DS Group intends - also with the help of the Whistleblower System - to create and develop framework conditions to act in compliance with laws, the Code of Conduct or internal company guidelines.

Diersch & Schröder GmbH & Co KG has installed a Whistleblowing System on behalf of the entire DS Group.

All employees, business partners and third parties herewith receive the opportunity to draw attention to violations. In this way, undesirable consequences can be limited and misconduct can be avoided in the future.

2. Responsibility

The responsibility for the Whistleblowing Process lies with the Managing Directors (of the phG) of Diersch & Schröder GmbH & Co KG. In order to guarantee confidentiality and anonymity (if requested by the Whistleblower), the management has appointed an external Whistleblowing Officer who is the recipient of all reports for the DS Group. The responsibility to remedy a detected violation remains with the respective subsidiary in which the violation has taken place.

3. What kind of violations can be reported?

In particular, all criminal acts and other violations of laws, our Code of Conduct or internal company guidelines can be reported. Human rights and environmental risks as well as violations of human rights and environmental obligations can also be reported.

4. The procedure of the process

Our Whistleblowing System applicable for all affiliated companies of the DS Group you can find on the website ds-bremen.com and we may integrate it on an internal communication platform of the DS Group. The individual websites of the affiliated companies of the DS Group will refer to or redirect to this Whistleblowing System. The Whistleblowing System guarantees the Whistleblower confidentiality, anonymity (if requested by the Whistleblower) and compliance with the General Data Protection Regulation.

All hints received via the Whistleblowing System are forwarded directly to the external Whistleblowing Officer. The Whistleblower receives an acknowledgement of receipt after seven days at the latest. The Whistleblowing Officer can contact the Whistleblower via the Whistleblowing System and ask for further information.

Procedure in accordance with the Whistleblower Protection Act

The Whistleblowing Officer shall investigate whether a criminal offense or other violation of law or a breach of an internal company policy has occurred.

- ⇒ If the Whistleblowing Officer does not determine that a violation has occurred, the case shall be closed and the Whistleblower shall be informed accordingly via the Whistleblowing System.

- ⇒ If the Whistleblowing Officer detects a violation, the Compliance Officer of Diersch & Schröder GmbH & Co KG must be informed thereof. The Compliance Officer will take over the process and will then initiate the further necessary steps. Within three months at the latest, feedback will be provided to the Whistleblower via the Whistleblowing System. The feedback should include notification of planned follow-up measures as well as those already taken and the reasons for these, provided that this does not affect internal inquiries or investigations and the rights of the persons who are the subject of a report or who are named in the report.

Procedure under the Supply Chain Due Diligence Act

The Whistleblowing Officer shall investigate whether there is a human rights or environmental risk or a violation of human rights or environmental obligations.

- ⇒ If the Whistleblowing Officer does not determine a violation, the case shall be closed. The Whistleblower shall be informed accordingly via the Whistleblowing System, and the reason for the discontinuation shall be communicated.
- ⇒ If the Whistleblowing Officer determines a risk or a breach of duty within the meaning of the Supply Chain Due Diligence Act, the facts of the case will be discussed with the Whistleblower and the Compliance Officer of Diersch & Schröder GmbH & Co KG. The Compliance Officer will examine whether a procedure for amicable dispute resolution is appropriate. In an exchange with the Whistleblower, a proposal for remedial action will be developed. The agreed remedial measures will be implemented and followed up. The achieved result is evaluated together with the Whistleblower.

5. Miscellaneous

The Whistleblowing System guarantees the Whistleblower confidentiality, anonymity (if requested by the Whistleblower) and compliance with the General Data Protection Regulation. Effective protection against disadvantage or punishment is ensured by the responsibility of an external Whistleblowing Officer and by the objectivity of the Compliance Officer. The documentation of the procedure shall be deleted two years after its conclusion.

The effectiveness of the complaint procedure shall be reviewed at least once a year and on an ad hoc basis.

This Whistleblowing Process shall enter into force on January 1st, 2023.

Bremen, December 14th, 2022

Diersch & Schröder GmbH & Co KG

Managing Directors (phG)

Jan Christiansen

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